

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Decatur County Com Schools (1655)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$86,061	\$90,399	n/a	5%
	11100 Elementary	\$2,619,187	\$3,083,135	\$3,162,350	21%	3%
	11300 High School	\$2,171,579	\$2,419,734	\$2,456,386	13%	2%
	11350 Honors Diploma Award	\$0	\$34,200	\$45,000	n/a	32%
	11420 Agriculture B	\$219,580	\$196,133	\$208,966	-5%	7%
	11450 Consumer and Homemaking	\$158,358	\$153,202	\$154,183	-3%	1%
	11470 Business Education	\$173,282	\$169,878	\$169,355	-2%	0%
	11490 Industrial Education B	\$139,170	\$126,664	\$125,968	-9%	-1%
	12100 Gifted and Talented	\$36,967	\$5,260	\$14,958	-60%	184%
	12210 Mild Mental Handicap	\$251,511	\$334,869	\$382,067	52%	14%
	12220 Moderate Mental Handicap	\$0	\$116,498	\$194,292	n/a	67%
	12230 Mental Handicap	\$54,200	\$302,422	\$321,523	493%	6%
	12350 Homebound	\$2,634	\$14,185	\$25,862	> 500%	82%
	12510 Communication Disorder	\$76,140	\$107,078	\$113,601	49%	6%
	12520 Compensatory	\$148	\$0	\$0	-100%	n/a
	12610 Learning Disability - Full Time	\$0	\$0	\$0	n/a	n/a
	12710 Equal Opportunity At Risk	\$44,008	\$43,076	\$43,272	-2%	0%
	12810 Special Education Preschool	\$51,668	\$75,801	\$33,038	-36%	-56%
	14100 Elementary	\$8,350	-\$4,844	\$2,988	-64%	n/a
	14300 High School	\$0	\$6,020	\$19,482	n/a	224%
	16100 Remediation Testing	\$58,155	\$67,814	\$116,720	101%	72%
	22210 Service Area Direction	\$5,866	\$5,873	\$9,202	57%	57%
	22220 School Library	\$218,171	\$239,875	\$217,858	0%	-9%
	22230 Audiovisual	\$2,090	\$841	\$1,253	-40%	49%
	24100 Office of the Principal Services	\$533,958	\$601,879	\$613,401	15%	2%
	25840 Other Textbook Rental Services	\$30,872	\$1,548	\$37,689	22%	> 500%
	25860 Textbooks and Workbooks	\$66,380	\$263,151	\$124,552	88%	-53%
	25870 Materials and Supplies	\$10,139	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$202,909	\$466,516	\$527,378	160%	13%
	41100 Transfer Tuition	\$66,986	\$591	\$2,762	-96%	367%
	41300 Area Vocational Schools	\$115,736	\$175,460	\$130,704	13%	-26%
	41400 Joint Services and Supply	\$23,815	\$36,564	\$37,315	57%	2%
	41900 Other	\$0	\$0	\$1,022	n/a	n/a
Student Academic Achievement Total		\$7,341,859	\$9,129,482	\$9,383,545	28%	3%
Student Instructional Support						
	21130 Social Work Services	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$224,665	\$274,496	\$290,128	29%	6%
	21230 Appraisal Services	\$1,800	\$5,267	\$5,215	190%	-1%

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	21310 Service Area Direction	\$0	\$1,478	\$0	n/a	-100%
	21320 Medical Services	\$0	\$6,310	\$7,654	n/a	21%
	21340 Nurse Services	\$50,218	\$51,981	\$53,793	7%	3%
	21420 Psychological Testing	\$47,123	\$62,676	\$64,745	37%	3%
	21710 Service Area Direction	\$0	\$8,547	\$1,507	n/a	-82%
	21790 Other Student Services	\$0	-\$275	\$6,512	n/a	n/a
	22110 Service Area Direction	\$732	\$43	\$4,298	487%	> 500%
	22120 Instruction & Curriculum Development	\$0	\$1,077	\$0	n/a	-100%
	22130 Instructional Staff Training Services	\$2,066	\$20,887	\$41,338	> 500%	98%
	23110 Service Area Direction	\$25,949	\$29,761	\$31,844	23%	7%
	23190 Other Governing Body Services	\$2,141	\$4,491	\$4,847	126%	8%
	23210 Office of the Superintendent	\$203,499	\$294,840	\$304,622	50%	3%
	23290 Other Executive Administrative Services	\$0	\$203	\$237	n/a	16%
	26700 Technology Coordinator	\$0	\$43,238	\$46,670	n/a	8%
	26710 Technology Support and Maintenance	\$0	\$56,892	\$48,800	n/a	-14%
Student Instructional Support Total		\$558,193	\$861,912	\$912,209	63%	6%
Overhead and Operational						
	23150 Legal Services	\$3,690	\$10,605	\$17,110	364%	61%
	23160 Promotion Expenses	\$3,261	\$1,863	\$238	-93%	-87%
	23230 Staff Relations and Negotiations	\$0	\$13,214	\$2,179	n/a	-84%
	25291 Refund of Revenue	\$12	\$1,304	\$348	> 500%	-73%
	25293 Printed Forms	\$6,710	\$12,165	\$8,786	31%	-28%
	25360 Rent of Buildings & Equipment	\$16,914	\$34,875	\$40,215	138%	15%
	25420 Maintenance of Buildings	\$985,977	\$1,442,368	\$1,391,055	41%	-4%
	25430 Maintenance of Grounds	\$81,917	\$19,891	\$34,191	-58%	72%
	25440 Maintenance of Equipment	\$61,877	\$55,908	\$49,792	-20%	-11%
	25450 Vehicle Maintenance (other than buses)	\$7,787	\$3,476	\$2,315	-70%	-33%
	25470 Insurance (other than buses)	\$81,147	\$170,950	\$118,900	47%	-30%
	25510 Service Area Direction	\$28,442	\$550	\$929	-97%	69%
	25520 Vehicle Operation	\$56,527	\$95,987	\$86,122	52%	-10%
	25530 Monitoring Services	\$2,500	\$2,836	\$2,868	15%	1%
	25540 Vehicle Servicing and Maintenance	\$40,170	\$86,902	\$77,987	94%	-10%
	25550 Purchase of School Buses	\$0	\$135,964	\$126,773	n/a	-7%
	25560 Insurance on Buses	\$9,430	\$10,015	\$20,015	112%	100%
	25580 Contracted Transportation Services	\$694,703	\$840,852	\$850,225	22%	1%
	25620 Food Preparation and Dispensing	\$189,248	\$347,287	\$344,555	82%	-1%
	25640 Food Purchases	\$213,410	\$345,520	\$392,050	84%	13%
	25690 Other Food Services	\$22,051	\$19,685	\$20,828	-6%	6%
	26300 Information Services	\$0	\$0	\$0	n/a	n/a

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	26495 Official Bonds	\$1,060	\$1,439	\$1,439	36%	0%
	26499 Other	\$0	\$0	\$54	n/a	n/a
	33000 Civic Services	\$0	\$1,163	\$2,436	n/a	109%
	34000 Athletic Coaches	\$79,446	\$120,722	\$129,588	63%	7%
	39500 Child Care Services	\$5,266	\$0	\$0	-100%	n/a
	39600 Step Ahead	\$14,951	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$10,457	\$0	\$0	-100%	n/a
	49200 Scholarships	\$26,900	\$1,883	\$2,000	-93%	6%
Overhead and Operational Total		\$2,643,851	\$3,777,425	\$3,722,996	41%	-1%
Nonoperational						
	25320 Land Acquisition and Development	\$39,895	\$0	\$0	-100%	n/a
	25330 Professional Services	\$0	\$22,204	\$46,191	n/a	108%
	25350 Building Acquisition/Construction/Improvement	\$1,365	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$333,963	\$521,372	n/a	56%
	25352 Energy Savings Contracts	\$0	\$0	\$0	n/a	n/a
	25355 Sports Facilities	\$0	\$6,150	\$0	n/a	-100%
	25370 Purchase of Moveable Equipment	\$7,000	\$0	\$5,771	-18%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$118,485	\$430,928	\$354,271	199%	-18%
	25390 Other Facilities Acquisition & Construction	\$29,021	\$50,022	\$10,097	-65%	-80%
	51100 Bonds, PRINCIPAL OF DEBT	\$60,000	\$50,000	\$100,000	67%	100%
	52100 Bonds, INTEREST ON DEBT	\$29,454	\$72,006	\$141,930	382%	97%
	53100 Buildings, LEASE RENTAL	\$725,151	\$685,000	\$685,000	-6%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$123,210	\$123,210	\$133,478	8%	8%
Nonoperational Total		\$1,133,581	\$1,773,483	\$1,998,111	76%	13%
prorated						
	26491 PERF	\$96,524	\$108,294	\$135,133	40%	25%
	26492 Social Security	\$561,380	\$671,562	\$711,204	27%	6%
	26493 Workmen's Compensation	\$40,801	\$117,591	\$66,732	64%	-43%
	26494 Group Insurance	\$727,253	\$1,250,233	\$1,318,484	81%	5%
	26496 Unemployment Compensation	\$4,563	\$1,384	\$2,144	-53%	55%
	26498 Severance/Early Retirement Pay	\$30,000	\$97,386	\$22,612	-25%	-77%
prorated Total		\$1,460,521	\$2,246,451	\$2,256,309	54%	0%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
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	Student Academic Achievement	\$8,592,385	\$11,023,114	\$11,279,131	31%	2%	65.4%	62.0%	61.7%
	Student Instructional Support	\$655,046	\$1,040,075	\$1,101,823	68%	6%	5.0%	5.8%	6.0%
	Overhead and Operational	\$2,756,993	\$3,952,081	\$3,894,106	41%	-1%	21.0%	22.2%	21.3%
	Nonoperational	\$1,133,581	\$1,773,483	\$1,998,111	76%	13%	8.6%	10.0%	10.9%
	Grand Total	\$13,138,005	\$17,788,753	\$18,273,171	39%	3%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	70.4%	67.8%	67.8%